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Attorneys for Defendant
Akebono Corporation (North America).

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re:)	Chapter 11
)	
Delphi Corporation et al.,)	Case No. 05-44481 (RDD)
)	(Jointly Administered)
)	
Debtors.)	

SUPPLEMENTAL RESPONSE OF AKEBONO CORPORATION TO DEBTORS'
TWENTY-FIRST OMNIBUS CLAIMS OBJECTION

Akebono Corporation (North America) (also known as Akebono Corporation)
("Akebono") by its counsel, Stites & Harbison, PLLC, pursuant to paragraph 9(e)(i) of the Claim
Objection Procedure Order, files for its Supplemental Response to the Debtors' Twenty-First
Omnibus Claims Objection to Akebono's timely filed Proof of Claim in the amount of
\$231,027.90 against Delphi Automotive Systems, LLC, the Affidavit of Brandon J. Kessinger
attached hereto as Exhibit A.

WHEREFORE, Akebono respectfully requests that this Court deny the Twenty-First
Claims Objection as it pertains to the Claim, allow the Claim as filed in the amount of

\$231,027.90, and provide such further relief as is just and proper.

Respectfully submitted,

/s/ W. Robinson Beard

W. Robinson Beard (Ky. Bar No. 03960)

Admitted Pro Hac Vice

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Counsel for Akebono Corporation (North America)

CERTIFICATE OF SERVICE

I, W. Robinson Beard, certify that the foregoing Response was served via electronic mail and/or United States mail, postage prepaid, or by overnight delivery to the parties listed on the following service list this the 17th day of December, 2007.

Delphi Corporation
5725 Delphi Drive
Troy, MI 48098
Attention: General Counsel

Skadden, Arps, Slate, Meagher and
Flom LLP
333 W. Wacker Dr. Ste. 2100
Chicago, ILL 60606
Attention: John Wm. Butler, Jr.
John K. Lyons
Joseph N. Wharton

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885 Third Avenue
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Attention: Robert Rosenberg
Mark A. Broude

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Jaconbson LLP
One New York Plaza
New York, New York 10004
Attention: Bonnie Steingart

Office of the United States Trustee
For the Southern District of
New York
33 Whitehall Street Ste. 2100
New York, New York 10004
Attention: Alicia M. Leonhard

Honorable Robert D. Drain
United States Bankruptcy Judge
United States Bankruptcy Court for
the Southern District of New York
One Bowling Green, Room 632
New York, New York 10004

/s/ W. Robinson Beard
W. Robinson Beard